

**BILL HARRIS MASONRY**  
(Employer No. 12024)

**AGREED-UPON PROCEDURES**

January 1, 2000 to February 29, 2004

**Exhibit B**



Crowe Chizek and Company LLC  
Member Horwath International

INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES

Board of Trustees  
Laborer's Pension and Welfare Funds  
Westchester, Illinois

We have performed the procedures described in the schedule of procedures included in the engagement letter dated February 11, 2002 with the Laborer's Pension and Welfare Funds ("the Funds") to Bill Harris Masonry ("the Employer") for the period January 1, 2000 to February 29, 2004. These procedures, which were agreed to by the Funds, were performed solely to assist the Funds in determining the accuracy of the Employer's contributions to the Funds. The accuracy of the contributions is the responsibility of the Employer's management. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

Exceptions resulting from the above procedures are described in the accompanying schedules.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Trustees and management of the Funds and is not intended to be and should not be used by anyone other than these specified parties.

*Crowe Chizek and Company LLC*  
Crowe Chizek and Company LLC

Oak Brook, Illinois  
March 9, 2004

**Laborers' District Council**  
**Reconciliation of Difference Per Year**

Fiscal Year Ending	1999	2000	2001	2002	2003	2004	Total Due
Hours	-	-	29.00	191.00	-	-	220.00
Hours - Ancillary	-	-	-	304.00	-	-	304.00
Dollar Amount Due							
Welfare	\$ -	\$ -	\$ 97.73	\$ 658.97	\$ -	\$ -	\$ 756.70
Pension	\$ -	\$ -	\$ 70.76	\$ 688.73	\$ -	\$ -	\$ 759.49
Training	\$ -	\$ -	\$ 4.64	\$ 32.49	\$ -	\$ -	\$ 37.13
IAF/Safety	\$ -	\$ -	\$ 0.87	\$ 13.39	\$ -	\$ -	\$ 14.26
LECET	\$ -	\$ -	\$ 1.45	\$ 9.57	\$ -	\$ -	\$ 11.02
CISCO	\$ -	\$ -	\$ -	\$ 1.93	\$ -	\$ -	\$ 1.93
LDCMC Fund	\$ -	\$ -	\$ 11.05	\$ 22.92	\$ -	\$ -	\$ 22.92
Working Dues	\$ -	\$ -	\$ 186.50	\$ 98.95	\$ -	\$ -	\$ 111.00
Total	\$ -	\$ -	\$ 186.50	\$ 1,525.95	\$ -	\$ -	\$ 1,712.45

Plus previous late charges assessed but not paid \$ 995.47  
 Audit Fee \$ 2,750.00  
 Total amount due \$ 5,457.92

Employer Name - Bill Harris Masonry	Person Contacted - Jim Relstab
Employer - 12024	Date of Contact - 3/9/2004
Date of Audit - 3/9/2004	Telephone - (708) 599-5650
Audit Period - 1/1/2000 - 2/29/2004	Auditor - Brandon Jeffers

**Laborers' District Council**  
**Reconciliation Between Actual and Reported Hours**

SS#	Name	2000												2001					Total
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May						
357-87-4378	JOSE ESCOTO MANUEL	-	-	-	-	-	-	-	-	-	-	29.00	-	-	-	-	-	-	29.00
		-	-	-	-	-	-	-	-	-	-	29.00	-	-	-	-	-	-	29.00
Welfare	\$ 3.37	-	-	-	-	-	-	-	-	-	-	97.73	-	-	-	-	-	-	97.73
Pension	\$ 2.44	-	-	-	-	-	-	-	-	-	-	70.76	-	-	-	-	-	-	70.76
Training	\$ 0.16	-	-	-	-	-	-	-	-	-	-	4.64	-	-	-	-	-	-	4.64
Marba IAF	\$ 0.03	-	-	-	-	-	-	-	-	-	-	0.87	-	-	-	-	-	-	0.87
LECET	\$ 0.05	-	-	-	-	-	-	-	-	-	-	1.45	-	-	-	-	-	-	1.45
CISCO	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LDCMC Fund	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Dues	\$ 1.5%	-	-	-	-	-	-	-	-	-	-	11.05	-	-	-	-	-	-	11.05
<b>Total</b>		-	-	-	-	-	-	-	-	-	-	186.50	-	-	-	-	-	-	186.50

Employer Name -	Bill Harris Masonry	Person Contacted -	Jim Reistab
Employer -	12024	Date of Contact -	3/9/2004
Date of Audit -	3/9/2004	Telephone -	(708) 599-5650
Audit Period -	1/1/2000 - 2/29/2004	Auditor -	Brandon Jeffers

**Laborers' District Council**  
Reconciliation Between Actual and Gross Wages

SS#	Name	2000						2001					Total	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr		May
367-87-4378	JOSE ESCOTO MANUEL	-	-	-	-	-	-	-	-	-	-	736.89	-	736.89
		-	-	-	-	-	-	-	-	-	-	736.89	-	736.89
Rate - 1.5% of gross wages														
Working Dues														
		-	-	-	-	-	-	-	-	-	-	11.05	-	11.05

Employer Name -	Bill Harris Masonry	Person Contacted -	Jlm Reistab
Employer -	12024	Date of Contact -	3/9/2004
Date of Audit -	3/9/2004	Telephone -	(708) 599-5850
Audit Period -	1/1/2000 - 2/29/2004	Auditor -	Brandon Jeffers

Employer Name -	Bill Harris Masonry	Person Contacted -	Jim Reistab
Employer -	12024	Date of Contact -	3/9/2004
Date of Audit -	3/9/2004	Telephone -	(708) 599-5650
Audit Period -	1/1/2000 - 2/29/2004	Auditor -	Brandon Jeffers



**Laborers' District Council**

### Reconciliation Between Actual and Reported Hours - Ancillary

[illegible][illegible]

Note: The pension fund was underpaid by \$180.66 in September 2001. We were unable to determine which individual(s) the underpayment affected and therefore presented the hours for all laborers in September 2001.

Employer Name -	Bill Harris Masonry	Person Contacted -	Jim Relstab
Employer -	12024	Date of Contact -	3/9/2004
Date of Audit -	3/9/2004	Telephone -	(708) 599-5650
Audit Period -	1/1/2000 - 2/29/2004	Auditor -	Brandon Jeffers

**Laborers' District Council**  
Reconciliation Between Actual and Gross Wages

SS#	Name	2001						2002					Total	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr		May
357-87-4378	JOSE ESCOTO MANUEL	-	-	-	1,566.68	39.98	1,185.93	-	-	-	-	-	-	2,791.59
356-84-1083	RICHARD FEIGL	-	-	-	1,894.03	-	1,271.90	-	-	-	-	-	705.08	3,871.00
		-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	3,459.71	39.98	2,457.83	-	-	-	-	-	705.08	6,682.59
Rate - 1.5% of gross wages														
Working Dues														
		-	-	-	51.90	0.60	36.87	-	-	-	-	-	10.58	99.95

Employer Name - Bill Harris Masonry  
Employer - 12024  
Date of Audit - 3/9/2004  
Audit Period - 1/1/2000 - 2/29/2004

Person Contacted - Jim Relstab  
Date of Contact - 03/09/04  
Telephone - (708) 599-5650  
Auditor - Brandon Jeffers